

**Exhibit A**  
**USA COMMERCIAL MORTGAGE**  
1st Objection to Claimants Asserting Priority Status - Reclassify as General Unsecured Claims

<u>Claimant</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority Asserted</u>	<u>Proposed Treatment/ Comments</u>
1 Adams, Brian M 525 So 6Th St Las Vegas, Nv 89101	10725-01202	11/8/2006	\$325,000.00	S P, U - unknown	Claim is not entitled to priority status and should be classified as a general unsecured claim.
2 Adams, Herman M., Brian M., and Anthony G. 1341 Cashman Dr Las Vegas, Nv 89102	10725-01226	11/8/2006	\$3,625,000.00	S U, P - unknown	Claim is not entitled to priority status and should be classified as a general unsecured claim.
3 Adams, Herman & Brian M & Anthony G 1341 Cashman Dr Las Vegas, Nv 89102	10725-01274	11/8/2006	\$2,088,250.00	S P U -- unknown	Claim is not entitled to priority status and should be classified as a general unsecured claim.
4 Adams, Karen 15026 Starbuck St Whittier, CA 90603-2251	10725-01075	11/7/2006	\$53,900.08	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
5 Adams, Karen 15026 Starbuck St Whittier, CA 90603	10725-01076	11/7/2006	\$53,900.08	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
6 Addes Ira, Kenneth 100 W Broadway Apt 7V Long Beach, Nv 11561-4019	10725-01620	12/8/2006	\$113,416.64	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
7 Addes Trust Kenneth & Victoria Addes Ttees 100 W Broadway Apt 7V Long Beach, NY 11561	10725-01621	12/8/2006	\$86,511.56	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
8 Addes Trust Kenneth & Victoria Addes Ttees 100 W Broadway Apt 7V Long Beach, NY 11561	10725-01622	12/8/2006	\$54,774.53	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
9 Arthur & Thelma Kebble Family Trust C/O Arthur & Thelma Kebble Ttees 9512 Salem Hills Ct Las Vegas, NV 89134-7883	10725-01177	11/10/2006	\$327,563.97	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.

1st Objection to Claims  
Asserting Priority

**EXHIBIT A**

<b>10</b>	Baginski, Michael 12881 Knott St, # 205 Garden Grove, Ca 92841	10725-01150	11/9/2006	\$288,283.00	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>11</b>	Barcia, Daniel 1600 Picket Ct Reno, NV 89521	10725-02206	1/8/2007	\$14,309.00	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>12</b>	Belacio, Raymond 1533 Shady Rest Dr Henderson, NV 89013	10725-00240	9/26/2006	\$250,000.00	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>13</b>	Benedict E & Roselyn N Urban Family Trt Dtd 2/3/04 Benedict & Roselyn Urban Ttees 2691 Evergreen Oaks Dr Henderson, NV 89052-7060	10725-01670	12/11/06	\$8,215.28	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>14</b>	Berry, Donald 408 Wasatch Cir Fernlev, NV 89408	10725-00273	9/27/2006	Unknown	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>15</b>	Boyce 1989 Trust C/O Kathleen A Boyce Trustee 16865 Rue Du Parc Reno, NV 89511-4575	10725-02323	1/13/2007	\$304,300.00	S, P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>16</b>	Boyce II, William 3448 Monte Carlo Dr Las Vegas, NV 89121	10725-01439	11/14/2006	\$18,315.59	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>17</b>	Brooks, Robert E & Candith 1405 14Th Ave Sw Minot, Nd 58701-5781	10725-00519	10/10/2006	\$54,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>18</b>	Bruce Living Trust C/O Don & Kim Bruce Ttees 1761 Montelena Ct Carson Citv, NV 89703-8375	10725-01343	11/13/2006	\$25,381.95	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>19</b>	Castillo, Tito 13390 Parkside Ter Cooper Citv, FI 33330	10725-01555	12/6/2006	\$423,845.13	S P U -unknown	Claim is not entitled to priority status and should be classified as a general unsecured claim.

<b>20</b>	CDW Computer Centers Inc Receivable Management Services Phyllis A Hayes PO BOX 5126 Timonium, MD 21094-5126	10725-00003	5/4/2006	\$1,381.30	P, A	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>21</b>	Clark, Donald 305 W Moana Ln Reno, NV 89509	10725-01601	12/8/2006	\$775,918.76	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>22</b>	Connell, Howard & Lorene 1001 Jennis Silver St. Las Vegas, NV 89145-8684	10725-01577	12/5/2006	\$464.64	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>23</b>	Davis, Todd 360 W 55th St. Apt 1G New York, NY 10019	10725-01481	11/28/2006	\$10,910.11	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>24</b>	Di Salvo, Anne F Po Box 18220 Reno, NV 89511-0220	10725-00896	11/1/2006	\$11,905.13	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>25</b>	Dr Melody A Pfingsten & Crystal Wittich 43613 Southerland Way Fremont, CA 94539-5933	10725-00805	10/30/2006	\$55,443.90	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>26</b>	Duane U Deverill Family Trust Dtd 10/25/90 Trust 1 C/O Duane U Deverill Trustee 774 Mays Blvd Ste 10 Pmb 186 Incline Village, NV 89451-9613	10725-00405	10/2/2006	\$227,998.41	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>27</b>	Dupin, William & Penny 545 Cole Cir Incline Village, NV 89451-8108	10725-00428	10/4/2006	\$12,951.80	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>28</b>	Dupin, William & Penny 545 Cole Cir Incline Village, NV 89451-8108	10725-00429	10/4/2006	\$28,804.73	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>29</b>	Dupin, William & Penny 545 Cole Cir Incline Village, NV 89451-8108	10725-00430	10/4/2006	\$10,238.91	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.

<b>30</b>	Earl & Dorothy Wigert 1994 Revocable Tr C/O Earl Wigert Trustee 3115 Merrill Dr Torrance, CA 90503-7128	10725-01568	12/7/2006	\$1,119.44	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>31</b>	Elias Family Trust Dtd 5/19/04 C/O Donna M Elias Successor Ttee 9900 Wilbur May Pkwy Apt 502 Reno, Nv 89521-4014	10725-00545	10/10/2006	\$125,000.00	P, U	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>32</b>	Esteves, Douglas A. 4500 S. Lakeshore Dr., Ste. 322 Tempe, AZ 85282	10725-00631	10/19/2006	Blank	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>33</b>	Evans, Richard Z 10409 Summershade Ln Reno, NV 89521-5168	10725-01438	11/14/2006	\$153,283.00	S, P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>34</b>	Fanelli, John J & Gina A 27 Larch St Fitchburg, MA 01420-2009	10725-01339	11/10/2006	\$102,500.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>35</b>	Fanelli, John J & Gina A 27 Larch St Fitchburg, MA 01420-2009	10725-01340	11/10/2006	\$200,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.
<b>36</b>	Fanelli, John J & Gina A 27 Larch St Fitchburg, MA 01420-2009	10725-01341	11/10/2006	\$500,000.00	P	Claim is not entitled to priority status and should be classified as a general unsecured claim.